

## 2002 TAX CALCULATION WORKSHEET

1. Determine if you will use **WORKSHEET A** or **WORKSHEET B** by your filing status on line 1 of your return. For example, if you checked box 1b for Head of Household, you would use WORKSHEET B.
2. On the WORKSHEET, locate the **taxable income column** that matches the taxable income on line 15 of your state income tax return. For example, if you used WORKSHEET B and your income on line 15 was \$5,500, you would look for the taxable income column that is "\$5,177 to \$6,900."
3. Under the selected taxable income column, complete the calculations as instructed on the WORKSHEET.



### WORKSHEET A

#### For Single or Married Filing Separate

Use this worksheet if you checked box 1a or 1d on the front of the return.

If <b>taxable income</b> from line 15 is →	\$0 to \$863	\$864 to \$1,726	\$1,727 to \$2,588	\$2,589 to \$3,450	\$3,451 to \$4,313	Over \$4,313
a. Taxable income from line 15						
b. Amount to subtract	— 0	— \$863	— \$1,726	— \$2,588	— \$3,450	— \$4,313
c. Subtotal (subtract b from a)	=	=	=	=	=	=
d. Tax rate	X .023	X .033	X .042	X .052	X .06	X .07
e. Subtotal (multiply c by d)	=	=	=	=	=	=
f. Amount to add	+ 0	+ \$20	+ \$48	+ \$85	+ \$129	+ \$181
g. This is your Utah income tax. (Add lines e and f) Enter on line 16	=	=	=	=	=	=

### WORKSHEET B

#### For Married Filing Joint, Head of Household, or Qualifying Widow(er)

Use this worksheet if you checked box 1b, 1c or 1e on the front of the return.

If <b>taxable income</b> from line 15 is →	\$0 to \$1,726	\$1,727 to \$3,450	\$3,451 to \$5,176	\$5,177 to \$6,900	\$6,901 to \$8,626	Over \$8,626
a. Taxable income from line 15						
b. Amount to subtract	— 0	— \$1,726	— \$3,450	— \$5,176	— \$6,900	— \$8,626
c. Subtotal (subtract b from a)	=	=	=	=	=	=
d. Tax rate	X .023	X .033	X .042	X .052	X .06	X .07
e. Subtotal (multiply c by d)	=	=	=	=	=	=
f. Amount to add	+ 0	+ \$40	+ \$97	+ \$169	+ \$259	+ \$362
g. This is your Utah income tax. (Add lines e and f) Enter on line 16	=	=	=	=	=	=